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ABSTRACT

With the advent of large interest in school-based management came the task of inventing a different type of budgeting system--one that delegated the many tasks of developing a budget, expending the allocated funds, and controlling those expenditures in a way that did not exceed the allocation to the site level. This book explores the various means of developing school-site-based budgets, and emphasizes the opportunities and obligations of the principal, assistant principal, teachers, classified staff, school-site councils, and district officials. Chapter 1 explains the basics of school finance and site-based budgeting--the sources of income, the keys and types of budgeting systems, and the areas of budgetary decision-making delegation. The second chapter offers suggestions for identifying roles and responsibilities, conducting needs assessment, and specifying the relationship between the central school district and the school site. Issues in budget planning, expenditures, controls, and accounting are discussed in the chapter 3. Chapter 4 presents a comprehensive case study of the methodologies and forms utilized by a school district in Michigan. An index and 32 figures are included. Appendices contain sample budgeting forms. (Contains 50 references). (LMI)

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